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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

PORTS AND TRANSPORT DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 9th August, 2024

THE GUJARAT MOTOR VEHICLES TAX ACT, 1958.

No.GH/PT/2024/11/PTD/MVD/e-file/22/2023/0158/KH : The following draft of rules which is proposed to be issued under clause (h) of sub-section (2) of section 23 read with sub-section (2) of section 23 read with sub-section (2) of section 13 of the Gujarat Motor Vehicle Tax Act, 1958 (Bom. LXV of 1958) is hereby published as required by sub-section (1) of section 23 of the said Act, inviting objections and suggestions from all persons likely to be affected thereby and notice is hereby given that the said draft rules will be taken into consideration by the Government of Gujarat on or after the expiry of thirty days from the date of publication of this notification in the *official Gazette*.

2. Any objection or suggestions which may be received by the Secretary, Ports and Transport Department, Sachivalaya, Gandhinagar from any person with respect to the said draft rules on or before the expiry of the aforesaid period will be considered by the government.

DRAFT NOTIFICATION**THE GUJARAT MOTOR VEHICLES TAX ACT, 1958.**

No.GH/PT/2024/11/PTD/MVD/e-file/22/2023/0158/KH : In exercise of the powers conferred by clause (h) of sub-section (2) of section 23 read with sub section (2) of section 13 of the Gujarat Motor Vehicle Tax Act, 1958 (Bom. LXV of 1958), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Motor Vehicles Tax Rules, 1959 namely:-

1. (1) These rules may be called The Gujarat Motor Vehicles Tax (Amendment) Rules, 2024.
(2) They shall come into force from the date of their publication in the *official Gazette*.
2. In the Gujarat Motor Vehicles Tax Rules, 1959, in rule 16A,-
 - (i) clause (13), as so inserted vide notification No. GH/PT/MVD/2023/14/MVD/102021/1806/GH dated 25th August, 2023 shall be renumbered as 'clause (14)'.
 - (ii) after clause (14) as so renumbered, the following clause shall be added, namely:-

“(15) Motor vehicles which are scrapped at registered vehicle scrap facility, in accordance with the Motor Vehicles (Registration and Function of Vehicles Scrapping Facility) Rules, 2021, from the date of tax due, on the submission of Certificate of Deposit”.

By order and in the name of the Governor of Gujarat,

HARENDRASINH PARMAR,
Deputy Secretary to Government.

